

EXHIBIT H

RABBI DAVID S. GOLDSTEIN
TOURO SYNAGOGUE
NEW ORLEANS, LOUISIANA 70115

December 29, 2005

Re: Sam Israel

Dear Judge:

I write you on behalf of Sam Israel as his mother's rabbi and friend.

My personal relationship with Mr. Israel has been infrequent owing to distance, but I am aware of any number of positive factors in his life and behavior that I hope you will take into consideration in his sentencing.

I sincerely believe the criminal acts to which he has admitted are not consonant with his character. His previous behaviors have always been decent and deeply caring of others.

I also know that he has dedicated much of his adult life to service to others, especially those in need, both on a private basis as well as through engagement in numerous charitable causes.

He is a hard-working and genuine man, deeply loving of his parents and now fully aware of the losses on multiple levels caused by his misconduct, and of their consequences.

I believe he is deeply repentant and that given the opportunity he will grasp it as a summons to personal renewal and complete resolve to restore his name and, by association, that of his excellent family.

I respectfully ask that you remain mindful of the fine qualities Sam Israel possesses and treat his sentencing with commensurate leniency.

Sincerely,

A handwritten signature in dark ink, appearing to read "David Goldstein", with a long horizontal flourish extending to the right.

David Goldstein

EXHIBIT I

17 Dec 2005

Peck Hayne

[To whom it may concern... re Sam Israel]

Dear Judge—

I have known Sam well since he was born. His parents & I grew up as friends here in New Orleans. All 3 of their children were fine, attractive children. That, I felt, had grown into exemplary young men. Sam definitely was my favorite. He & I used to jog together, & after my 4 yrs. as a pilot in the Navy I went to work on Wall St. (1960-61). Then I returned

to N.O. for a 34 year career as a stockbroker. I had followed Sam's development in the business mostly through his parents but sometimes directly with Sam (I had visited his office in Stamford).

Only the Lord knows just why Sam thought he could agree to ~~just~~ falsify Bayou's performance & not have it create major problems. I am certain he believed it would help their raising more funds to manage & would not hurt (financially) any of the investors. I know that was wrong, stupid & against the law & fully realize he needs to be

punished for his crime². I do not believe Sam took funds from his investors/partners for his own account — that he would not "steal" their funds, etc. Therefore, I urge you for maximum leniency in Sam's behalf.

I know Sam has suffered a great deal in this matter, as have his children, parents & brothers. The shame of being a 4th generation Israel in the coffee &/or financial business & having done something so stupid & shameful is a huge stone around his neck — one he will never outlive. I do feel he will spend time in prison as a self-confessed felon but pray it will not be long term.

If Sam had the deep intent of a "stark criminal" he would have taken a bunch of that money & fled to Switzerland (or somewhere) to avoid prosecution. The fact that he has remained, & pled guilty, shows part of his remorse. Please consider this & the fact of this being his sole offense. I'm certain he will never again do something so foolish & truly believe locking him up for a long period serves no useful purpose to society & would be brutal to a man in his late 40^s. Sam is a good man & can be a meaningful member of society in the future.

3

Peck Hayne

Your Honor, your judgement is so important for the future of Sam Israel III, his family & many friends ---- I beg you for compassion.

For the past 7 yrs. I've been an active part of the Kansas Prison Ministry. In that capacity I've spent a lot of time in Louisiana's State Penitentiary (Angola) & have gotten to know many "hard" criminals — murderers, armed robbers, etc. I've seen complete remorse & transformation in many of them ---- others I've seen filled with hatred & anger — no remorse nor transformation, etc. (those that, I feel, should re-main incarcerated long term). Sam is not like the latter — ^{he} does show remorse, shame, etc. & would serve no purpose being out of normal society long term. Please be compassionate & lenient when considering Sam. He is a good man that made one bad choice. I love him very much & pray for him.

Very sincerely,

Peck Hayne
M. D. Brown La.

EXHIBIT J

March 21, '06

Your Honor,

My name is Bill Kilmier. I played football in the NFL for 18 years and I am writing you concerning Sam Perout. I have known Sam and his family for almost 40 years. His father and grandfathers were pillars of the New Orleans community. They were and are on many South's board and have done exceptionally wonderful things for the community for many, many years.

Sam made a mistake but comes from a background of poverty and hardship. During my long career in the NFL I played with good people and I played with bad people. Sam is a good person, who made a bad mistake. I do know that Sam has had numerous surgeries on his back, is in a lot of pain, and has been under constant strain and pressure for at least 15 years.

I hope you can take this into
consideration when you make your
decision when you sentence Sam
and can see fit for leniency in
your placement of Sam.

Sincerely,
Bill Finner

EXHIBIT K

January 8, 2006

To whom it may concern
Re: Sam Israel, III

I am writing on behalf of my friend, Sam Israel. I have known Sam since he was a child as his parents are life-long friends. His family is one of the most respected in New Orleans, and we were all saddened to hear of Sam's unfortunate circumstance.

I know that Sam made a very bad decision, which I can only guess was a result of events that got out of hand after numerous very painful and debilitating back surgeries and a bad divorce. I know these are not excuses, but hopefully you will take this into account when he is sentenced. I believe Sam is truly contrite and has learned from his mistakes.

I respectfully beg clemency for Sam.

Very sincerely,

Pam Hayne